



OFFICE OF THE CITY AUDITOR
Long Beach, California

LAURA L. DOUD, CPA
City Auditor

To Whom It May Concern:

The City of Long Beach takes seriously its responsibility to ensure that grant funds are used as intended and for the maximum possible benefit. As part of this commitment, the City is proud to have a vigorous and proactive audit function. This duty is fulfilled by an independently elected City Auditor whose mission is to provide oversight, transparency, and accountability for taxpayer dollars. Initiatives under the direction of the City Auditor include:

- Audits conducted in accordance with the U.S. Government Accountability Office's (GAO) Government Auditing Standards, in which the City Auditor reviews programs for effectiveness and efficiencies;
- A comprehensive annual financial audit and report covering all City funds;
- A fraud hotline available 24 hours a day, 7 days a week soliciting anonymous reports of misuse of City funds, which are then investigated as appropriate;
- Continuous disbursements review, in which the City Auditor's Office must approve all payments made by the City; and
- Annual Single Audits to provide assurance that the use of federal funds comply with applicable laws and grant provisions.

These protections are in addition to the many internal controls implemented by management to protect public funds. Such controls include continuous grants monitoring, procurement controls, and regular reconciliation of bank accounts containing grant funds.

We believe that this system of checks and balances, which has served the City well for over 100 years, will help ensure that state and federal dollars granted to the City will be spent properly, effectively, and transparently.

Sincerely,

Laura L. Doud, CPA, CFE, JD